

Pueblo City Schools
Second Quarter Report
for
Fiscal Year 16-17
February 21, 2016

PUEBLO CITY SCHOOLS
FY16/17 2nd QUARTER GENERAL FUND FINANCIAL REPORT (FUND 10 ONLY)
COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR
(Unaudited)

	December 2015					December 2016					Incr (Decr) from Prior Year
	Adopted Budget 2015-16	Amended Budget 2015-16	2nd Quarter 2015-16	% Received or Expended of Amended	Adopted Budget 2016-17	Amended Budget 2016-17	2nd Quarter 2016-17	% Received or Expended of Amended			
I	REVENUES										
1 Current Property Tax	1110	\$ 26,989,292	\$ 26,487,596	\$ 593,831	2.2%	\$ 27,213,678	\$ 27,017,612	\$ 546,776	2.0%	\$ (47,055)	
2 Specific Ownership Taxes	1120	\$ 2,134,359	\$ 2,123,882	\$ 1,133,344	53.4%	\$ 2,209,000	\$ 2,317,326	\$ 1,175,342	50.7%	\$ 41,998	
3 Delinquent Penalties	1140	\$ 55,000	\$ 55,000	\$ 28,813	52.4%	\$ 55,000	\$ 35,000	\$ 29,494	84.3%	\$ 681	
4 Tuition & Transportation	1311-1440	\$ 200,000	\$ 200,000	\$ 14,202	7.1%	\$ 200,000	\$ 200,000	\$ 12,931	6.5%	\$ (1,271)	
5 Earnings on Investments	1510	\$ 30,000	\$ 30,000	\$ 29,861	99.5%	\$ 30,000	\$ 40,000	\$ 84,936	212.3%	\$ 55,075	
6 E-Rate Revenues	1905	\$ 400,000	\$ 400,000	\$ 373,218	93.3%	\$ 300,000	\$ 300,000	\$ 304,039	101.3%	\$ (69,179)	
7 Charters Admin Fee/Purch Svcs	1954	\$ 395,000	\$ 395,000	\$ 208,081	52.7%	\$ 395,000	\$ 430,000	\$ 187,270	43.6%	\$ (20,811)	
8 Indirect Revenue	1972	\$ 850,000	\$ 850,000	\$ 459,850	54.1%	\$ 850,000	\$ 780,000	\$ 322,849	41.4%	\$ (137,001)	
9 Printshop Revenue	1975	\$ 105,000	\$ 870,400	\$ 80,000	9.2%	\$ 870,000	\$ 785,000	\$ 383,607	48.9%	\$ 303,607	
10 Energy Efficiency Project Rebates	1990	\$ -	\$ -	\$ -	0.0%	\$ 650,000	\$ -	\$ 131,966	0.0%	\$ 131,966	
11 Other Local Revenue	other 1900s	\$ 75,000	\$ 75,000	\$ 107,690	143.6%	\$ 168,339	\$ 200,000	\$ 8,935	4.5%	\$ (98,755)	
12 Intermediate Sources Revenue	2000s	\$ 12,000	\$ 12,000	\$ 8,331	69.4%	\$ 10,000	\$ 10,000	\$ 9,372	93.7%	\$ 1,041	
13 Colorado Vocational Act	3120	\$ 215,000	\$ 215,000	\$ -	0.0%	\$ 175,000	\$ 145,000	\$ -	0.0%	\$ -	
14 Except. Child. Educ. Act (ECEA)	3130	\$ 3,755,000	\$ 3,755,000	\$ 3,238,692	86.3%	\$ 3,700,000	\$ 3,700,000	\$ 3,503,873	94.7%	\$ 265,181	
15 English Language Prof Act (ELPA)	3139 & 3140	\$ 308,752	\$ 341,595	\$ 404,071	118.3%	\$ 303,000	\$ 310,000	\$ 296,836	95.8%	\$ (107,235)	
16 Gifted & Talented	3150	\$ 165,932	\$ 165,932	\$ -	0.0%	\$ 166,000	\$ 166,000	\$ 97,662	58.8%	\$ 97,662	
17 Public School Finance Act	3110	\$ 95,693,345	\$ 93,947,878	\$ 47,267,917	50.3%	\$ 95,431,585	\$ 98,069,047	\$ 47,099,064	48.0%	\$ (168,853)	
18 Hold Harmless FDK	3111	\$ 490,000	\$ 490,000	\$ -	0.0%	\$ 490,000	\$ 506,445	\$ -	0.0%	\$ -	
19 Supplemental At Risk Aid	3115/3235	\$ 181,000	\$ 181,000	\$ -	0.0%	\$ 181,000	\$ 250,000	\$ -	0.0%	\$ -	
20 Return of Funds to CDE	3210	\$ -	\$ -	\$ (18,635)	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 18,635	
21 Transportation	3160-3260	\$ 437,000	\$ 437,000	\$ 429,908	98.4%	\$ 401,355	\$ 425,000	\$ 436,215	102.6%	\$ 6,307	
22 Impact Aid/Other Fed Sources	4020	\$ 9,000	\$ 9,000	\$ -	0.0%	\$ 11,000	\$ 11,000	\$ 1,117	10.2%	\$ 1,117	
23 ROTC Reimbursement	4020	\$ 271,000	\$ 271,000	\$ 94,932	35.0%	\$ 210,000	\$ 210,000	\$ 117,604	56.0%	\$ 22,672	
24 Transfer to Athletic Fund	5217	\$ (1,031,160)	\$ (1,031,160)	\$ (515,580)	50.0%	\$ (1,031,160)	\$ (1,031,160)	\$ (515,580)	50.0%	\$ -	
25 Transfer to Insurance Fund	5218	\$ (678,371)	\$ (444,747)	\$ (339,186)	76.3%	\$ (589,720)	\$ (590,568)	\$ (294,860)	49.9%	\$ 44,326	
26 Transfer from Grant Fund	5222	\$ -	\$ -	\$ -	0.0%	\$ 800,000	\$ -	\$ -	0.0%	\$ -	
27 Transfer from Nutrition Services Fund	5221	\$ -	\$ 250,000	\$ -	0.0%	\$ 350,000	\$ 350,000	\$ -	0.0%	\$ -	
28 Transfer to Capital Projects	5243	\$ (2,250,655)	\$ (2,999,270)	\$ (1,125,327)	37.5%	\$ (3,448,600)	\$ (3,202,840)	\$ (1,724,299)	53.8%	\$ (598,972)	
29 Transfer In Risk Management Fund	5264	\$ -	\$ 100,000	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	
30 Transfer from Preschool	5219	\$ -	\$ -	\$ -	0.0%	\$ 900,000	\$ -	\$ -	0.0%	\$ -	
31 Charter Sch Allocations	5711-5714	\$ (10,195,604)	\$ (10,345,646)	\$ (5,124,096)	49.5%	\$ (10,550,807)	\$ (10,503,065)	\$ (5,217,714)	49.7%	\$ (93,618)	
32 Preschool Allocations	5819	\$ (5,296,105)	\$ (5,234,404)	\$ (2,648,052)	50.6%	\$ (5,375,148)	\$ (5,455,402)	\$ (2,687,574)	49.3%	\$ (39,522)	
Total Revenues		\$ 113,319,785	\$ 111,607,056	\$ 44,701,865	40.1%	\$ 115,074,522	\$ 115,474,395	\$ 44,309,862	38.4%	\$ (392,003)	

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(Unaudited)

	December 2015					December 2016				
	Adopted Budget 2015-16	Amended Budget 2015-16	2nd Quarter 2015-16	% Received or Expended of Amended		Adopted Budget 2016-17	Amended Budget 2016-17	2nd Quarter 2016-17	% Received or Expended of Amended	Incr (Decr) from Prior Year
II TOTAL EXPENDITURES										
1 Salaries	01xx \$ 73,779,204	\$ 71,616,060	\$ 33,765,841	47.1%	\$ 74,017,734	\$ 73,869,093	\$ 36,637,016	49.6%	\$ 2,871,175	
2 Fringe Benefits	02xx \$ 22,189,268	\$ 21,784,156	\$ 10,267,888	47.1%	\$ 21,969,583	\$ 23,364,998	\$ 10,659,712	45.6%	\$ 391,824	
3 Purchased Services	03xx-05xx \$ 10,339,916	\$ 10,358,816	\$ 3,676,918	35.5%	\$ 9,292,986	\$ 8,615,808	\$ 3,407,096	39.5%	\$ (269,822)	
4 Supplies - Materials	06xx \$ 8,446,557	\$ 8,423,263	\$ 4,398,295	52.2%	\$ 8,717,189	\$ 8,803,873	\$ 4,186,887	47.6%	\$ (211,408)	
5 Capital Outlay	07xx \$ 330,519	\$ 8,087,706	\$ 6,135,790	75.9%	\$ 401,673	\$ 1,116,673	\$ 401,356	35.9%	\$ (5,734,434)	
6 Other Expense	08xx \$ (611,395)	\$ 846,598	\$ 132,143	15.6%	\$ 672,483	\$ 672,483	\$ 456,534	67.9%	\$ 324,391	
7 Other Sources & Uses	09xx \$ -	\$ 352,944	\$ 22,013	6.2%	\$ 490,751	\$ 490,751	\$ 149,135	30.4%	\$ 127,122	
Total Expenditures	\$ 114,474,069	\$ 121,469,543	\$ 58,398,888	48.1%	\$ 115,562,399	\$ 116,933,679	\$ 55,897,735	47.8%	\$ (2,501,153)	
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ (1,154,284)	\$ (9,862,487)	\$ (13,697,023)		\$ (487,877)	\$ (1,459,284)	\$ (11,587,873)		\$ 2,109,150	
Beginning Fund Balance	\$ 14,540,857				\$ 15,724,788					
Ending Fund Balance	\$ 13,386,573	\$ (9,862,487)	\$ (13,697,023)		\$ 15,236,911	\$ (1,459,284)	\$ (11,587,873)		\$ 2,109,150	
Percent in Reserves	12%				13%					

III EXPENDITURE DETAIL

A) Instruction 0010-1699

1 Salaries	\$ 42,128,445	\$ 40,539,967	\$ 19,458,581	48.0%	\$ 42,220,767	\$ 41,379,983	\$ 20,355,113	49%	\$ 896,532
2 Fringe Benefits	\$ 11,795,965	\$ 11,148,490	\$ 5,354,907	48.0%	\$ 12,032,918	\$ 12,000,195	\$ 5,625,386	47%	\$ 270,479
3 Purchased Services	\$ 2,160,723	\$ 2,049,688	\$ 464,083	22.6%	\$ 1,301,089	\$ 1,801,089	\$ 185,197	10%	\$ (278,886)
4 Supplies - Materials	\$ 2,322,694	\$ 2,434,377	\$ 1,264,410	51.9%	\$ 2,563,894	\$ 2,444,339	\$ 1,206,078	49%	\$ (58,332)
5 Capital Outlay	\$ 187,956	\$ 187,956	\$ 63,297	33.7%	\$ 200,000	\$ 200,000	\$ 56,888	28%	\$ (6,409)
6 Other Expense	\$ 47,563	\$ 597,563	\$ 279,490	46.8%	\$ 450,000	\$ 450,000	\$ 312,692	69%	\$ 33,202
	\$ 58,643,346	\$ 56,958,041	\$ 26,884,768	47.2%	\$ 58,768,668	\$ 58,275,606	\$ 27,741,354	48%	\$ 856,586

B) Special Education Instruction 1700-1799

1 Salaries	\$ 8,282,324	\$ 7,833,844	\$ 3,208,240	41.0%	\$ 7,308,300	\$ 8,090,958	\$ 4,083,388	50.5%	\$ 875,148
2 Fringe Benefits	\$ 2,360,462	\$ 2,350,152	\$ 973,112	41.4%	\$ 2,269,032	\$ 2,346,378	\$ 1,275,435	54.4%	\$ 302,323
3 Purchased Services	\$ 253,100	\$ 253,100	\$ 12,728	5.0%	\$ 346,000	\$ 346,000	\$ 36,684	10.6%	\$ 23,956
4 Supplies - Materials	\$ 39,000	\$ 264,765	\$ 137,653	52.0%	\$ 79,000	\$ 79,000	\$ 10,151	12.8%	\$ (127,502)
5 Capital Outlay	\$ 10,000	\$ 60,000	\$ 33,420	55.7%	\$ 25,000	\$ 25,000	\$ 15,972	63.9%	\$ (17,448)
6 Other Expense	\$ 31,400	\$ 31,400	\$ 7,132	22.7%	\$ 30,000	\$ 30,000	\$ 7,505	25.0%	\$ 373
	\$ 10,976,286	\$ 10,793,261	\$ 4,372,285	40.5%	\$ 10,057,332	\$ 10,917,336	\$ 5,429,134	49.7%	\$ 1,056,849

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C) Extra Curricular Instruction 1800-2099									
1 Salaries	\$ 87,811	\$ 57,811	\$ 18,327	31.7%	\$ 40,800	\$ 82,000	\$ 18,946	23.1%	\$ 619
2 Fringe Benefits	\$ 16,333	\$ 11,158	\$ 3,538	31.7%	\$ 8,364	\$ 16,810	\$ 3,824	22.7%	\$ 286
3 Purchased Services	\$ 5,950	\$ 5,950	\$ 3,096	52.0%	\$ 6,000	\$ 6,000	\$ 6,013	100.2%	\$ 2,917
4 Supplies - Materials	\$ 150	\$ 150	\$ -	0.0%	\$ 150	\$ 150	\$ -	0.0%	\$ -
5 Capital Outlay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
6 Other Expense	\$ 1,000	\$ 1,000	\$ -	0.0%	\$ 1,000	\$ 1,000	\$ -	0.0%	\$ -
	\$ 111,244	\$ 76,069	\$ 24,961	32.8%	\$ 56,314	\$ 105,960	\$ 28,783	27.2%	\$ 3,822
D) Support Services-Students 2100-2199									
1 Salaries	\$ 4,184,690	\$ 4,215,917	\$ 2,027,614	48.1%	\$ 4,347,778	\$ 4,390,986	\$ 2,280,233	51.9%	\$ 2,280,233
2 Fringe Benefits	\$ 1,117,312	\$ 1,176,242	\$ 566,484	48.2%	\$ 1,260,856	\$ 1,273,386	\$ 644,401	50.6%	\$ 644,401
3 Purchased Services	\$ 81,524	\$ 73,524	\$ 36,729	50.0%	\$ 73,524	\$ 73,524	\$ 57,497	78.2%	\$ 57,497
4 Supplies - Materials	\$ 70,359	\$ 120,359	\$ 37,712	31.3%	\$ 50,000	\$ 46,615	\$ 68,319	146.6%	\$ 68,319
5 Capital Outlay	\$ 9,469	\$ 9,469	\$ -	0.0%	\$ 5,000	\$ 5,000	\$ 3,813	76.3%	\$ 3,813
6 Other Expense	\$ 1,676	\$ 9,676	\$ 7,131	73.7%	\$ 15,000	\$ 15,000	\$ 5,879	39.2%	\$ 5,879
	\$ 5,465,030	\$ 5,605,187	\$ 2,675,670	47.7%	\$ 5,752,158	\$ 5,804,512	\$ 3,060,142	52.7%	\$ 3,060,142
E) Support Services-Instructional Staff 2200-2299									
1 Salaries	\$ 3,277,836	\$ 3,277,836	\$ 1,501,866	45.8%	\$ 3,295,705	\$ 3,493,965	\$ 1,695,972	48.5%	\$ 194,106
2 Fringe Benefits	\$ 822,737	\$ 842,404	\$ 392,571	46.6%	\$ 889,840	\$ 978,310	\$ 449,162	45.9%	\$ 56,591
3 Purchased Services	\$ 541,772	\$ 590,707	\$ 114,682	19.4%	\$ 539,642	\$ 514,142	\$ 166,114	32.3%	\$ 51,432
4 Supplies - Materials	\$ 641,366	\$ 283,624	\$ 88,441	31.2%	\$ 190,500	\$ 186,073	\$ 93,478	50.2%	\$ 5,037
5 Capital Outlay	\$ 8,145	\$ 29,759	\$ 2,385	8.0%	\$ 51,373	\$ 51,373	\$ 594	1.2%	\$ (1,791)
6 Other Expense	\$ 9,855	\$ 57,948	\$ 9,753	16.8%	\$ 106,041	\$ 106,041	\$ 13,187	12.4%	\$ 3,434
	\$ 5,301,711	\$ 5,082,278	\$ 2,109,698	41.5%	\$ 5,073,101	\$ 5,329,904	\$ 2,418,507	45.4%	\$ 308,809
F) General Administration 2300-2399									
1 Salaries	\$ 445,913	\$ 478,500	\$ 237,943	49.7%	\$ 502,425	\$ 502,877	\$ 302,112	60.1%	\$ 64,169
2 Fringe Benefits	\$ 115,937	\$ 129,195	\$ 64,509	49.9%	\$ 150,728	\$ 150,863	\$ 57,331	38.0%	\$ (7,178)
3 Purchased Services	\$ 596,556	\$ 541,556	\$ 278,862	51.5%	\$ 575,000	\$ 525,000	\$ 207,144	39.5%	\$ (71,718)
4 Supplies - Materials	\$ 12,000	\$ 12,000	\$ 11,414	95.1%	\$ 12,000	\$ 10,185	\$ 8,825	86.6%	\$ (2,589)
5 Capital Outlay	\$ 4,000	\$ 4,000	\$ -	0.0%	\$ 4,000	\$ 4,000	\$ 575	14.4%	\$ 575
6 Other Expense	\$ 35,069	\$ 90,069	\$ 42,914	47.6%	\$ 50,000	\$ 50,000	\$ 26,149	52.3%	\$ (16,765)
	\$ 1,209,475	\$ 1,255,320	\$ 635,642	50.6%	\$ 1,294,153	\$ 1,242,925	\$ 602,135	48.4%	\$ (33,507)

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G) School Administration 2400-2499									
1 Salaries	\$ 5,911,074	\$ 6,261,074	\$ 3,036,813	48.5%	\$ 6,864,445	\$ 6,663,863	\$ 3,321,409	49.8%	\$ 284,596
2 Fringe Benefits	\$ 1,489,591	\$ 1,659,185	\$ 798,965	48.2%	\$ 1,888,113	\$ 1,932,520	\$ 893,602	46.2%	\$ 94,637
3 Purchased Services	\$ 109,444	\$ 95,944	\$ 37,047	38.6%	\$ 96,000	\$ 56,000	\$ 22,923	40.9%	\$ (14,124)
4 Supplies - Materials	\$ 108,409	\$ 108,409	\$ 43,646	40.3%	\$ 108,500	\$ 33,416	\$ 41,336	123.7%	\$ (2,310)
5 Capital Outlay	\$ 2,331	\$ 2,331	\$ 1,582	67.9%	\$ 2,300	\$ 2,300	\$ -	0.0%	\$ (1,582)
6 Other Expense	\$ 200	\$ 3,700	\$ 2,143	57.9%	\$ 7,200	\$ 7,200	\$ 8,109	112.6%	\$ 5,966
	\$ 7,621,049	\$ 8,130,643	\$ 3,920,196	48.2%	\$ 8,966,558	\$ 8,695,299	\$ 4,287,380	49.3%	\$ 367,184
H) Business Services 2500-2599									
1 Salaries	\$ 1,333,788	\$ 1,333,788	\$ 571,191	42.8%	\$ 1,286,928	\$ 1,295,218	\$ 686,532	53.0%	\$ 115,341
2 Fringe Benefits	\$ 377,462	\$ 390,800	\$ 167,025	42.7%	\$ 392,513	\$ 388,565	\$ 196,504	50.6%	\$ 29,479
3 Purchased Services	\$ 406,236	\$ 401,736	\$ 162,994	40.6%	\$ 370,000	\$ 370,000	\$ 130,342	35.2%	\$ (32,652)
4 Supplies - Materials	\$ 191,584	\$ 191,584	\$ 120,106	62.7%	\$ 192,000	\$ 188,413	\$ 82,760	43.9%	\$ (37,346)
5 Capital Outlay	\$ 11,978	\$ 11,978	\$ 8,852	73.9%	\$ 12,000	\$ 12,000	\$ 2,485	20.7%	\$ (6,367)
6 Other Expense	\$ (754,280)	\$ 11,120	\$ (309,714)	-2785.2%	\$ 11,500	\$ 11,500	\$ 13,314	115.8%	\$ 323,028
	\$ 1,566,768	\$ 2,341,006	\$ 720,454	30.8%	\$ 2,264,941	\$ 2,265,696	\$ 1,111,935	49.1%	\$ 391,481
Facilities, Maintenance and									
I) Operation of Plant 2600-2699									
1 Salaries	\$ 5,981,062	\$ 5,981,062	\$ 2,933,892	49.1%	\$ 6,158,406	\$ 6,360,566	\$ 3,078,012	48.4%	\$ 144,120
2 Fringe Benefits	\$ 1,756,040	\$ 1,884,035	\$ 922,612	49.0%	\$ 2,001,482	\$ 2,035,381	\$ 981,310	48.2%	\$ 58,698
3 Purchased Services	\$ 1,519,156	\$ 1,817,556	\$ 686,710	37.8%	\$ 1,447,931	\$ 1,597,931	\$ 813,660	50.9%	\$ 126,950
4 Supplies - Materials	\$ 4,096,550	\$ 4,096,550	\$ 1,985,039	48.5%	\$ 4,600,000	\$ 4,900,000	\$ 1,929,206	39.4%	\$ (55,833)
5 Capital Outlay	\$ 29,640	\$ 29,640	\$ 25,251	85.2%	\$ 35,000	\$ 35,000	\$ 6,223	17.8%	\$ (19,028)
6 Other Expense	\$ 2,500	\$ 2,500	\$ (17,369)	-694.8%	\$ (40,000)	\$ (40,000)	\$ (41,225)	103.1%	\$ (23,856)
	\$ 13,384,948	\$ 13,811,343	\$ 6,536,135	47.3%	\$ 14,202,819	\$ 14,888,878	\$ 6,767,185	45.5%	\$ 231,050
J) Pupil Transportation 2700-2799									
1 Salaries	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Purchased Services	\$ 2,027,582	\$ 2,027,582	\$ 772,564	38.1%	\$ 2,213,000	\$ 2,256,469	\$ 645,939	28.6%	\$ (126,625)
4 Supplies - Materials	\$ 156,000	\$ 1,000	\$ 392	39.2%	\$ 1,000	\$ 2,500	\$ 1,058	42.3%	\$ 666
5 Capital Outlay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
6 Cost Recovery--Field Trips	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
	\$ 2,183,582	\$ 2,028,582	\$ 772,956	38.1%	\$ 2,214,000	\$ 2,258,969	\$ 646,997	28.6%	\$ (125,959)

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K) Human Resources 2800-2839									
1 Salaries	\$ 625,762	\$ 625,762	\$ 300,736	48.1%	\$ 759,629	\$ 621,407	\$ 337,808	54.4%	\$ 37,072
2 Fringe Benefits	\$ 156,441	\$ 172,085	\$ 82,573	48.0%	\$ 216,494	\$ 180,208	\$ 95,004	52.7%	\$ 12,431
3 Purchased Services	\$ 87,025	\$ 161,125	\$ 24,160	15.0%	\$ 162,000	\$ 156,853	\$ 16,810	10.7%	\$ (7,350)
4 Supplies - Materials	\$ 25,000	\$ 25,000	\$ 6,478	25.9%	\$ 25,000	\$ 24,124	\$ 7,529	31.2%	\$ 1,051
5 Capital Outlay	\$ 12,000	\$ 12,000	\$ 7,595	63.3%	\$ 12,000	\$ 12,000	\$ -	0.0%	\$ (7,595)
6 Other Expense	\$ 11,380	\$ 11,380	\$ 4,123	36.2%	\$ 11,500	\$ 11,500	\$ 4,780	41.6%	\$ 657
	\$ 917,608	\$ 1,007,352	\$ 425,665	42.3%	\$ 1,186,623	\$ 1,006,092	\$ 461,931	45.9%	\$ 36,266
L) Information Systems Services 2840-2849, 2890									
1 Salaries	\$ 940,733	\$ 890,733	\$ 386,725	43.4%	\$ 1,033,611	\$ 791,270	\$ 369,286	46.7%	\$ (17,439)
2 Fringe Benefits	\$ 245,530	\$ 244,952	\$ 105,304	43.0%	\$ 284,243	\$ 237,381	\$ 103,009	43.4%	\$ (2,295)
3 Purchased Services	\$ 1,028,300	\$ 1,032,800	\$ 439,531	42.6%	\$ 832,800	\$ 832,800	\$ 440,008	52.8%	\$ 477
4 Supplies - Materials	\$ 773,145	\$ 773,145	\$ 700,894	90.7%	\$ 773,145	\$ 771,299	\$ 736,422	95.5%	\$ 35,528
5 Capital Outlay	\$ 55,000	\$ 55,000	\$ 15,502	28.2%	\$ 55,000	\$ 40,000	\$ 3,125	7.8%	\$ (12,377)
6 Other Expense	\$ 2,242	\$ 2,242	\$ 742	33.1%	\$ 2,242	\$ 2,242	\$ 801	35.7%	\$ 59
	\$ 3,044,950	\$ 2,998,872	\$ 1,648,698	55.0%	\$ 2,981,041	\$ 2,674,991	\$ 1,652,650	61.8%	\$ 3,952
M) Risk Management Services 2850									
1 Salaries	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Purchased Services	\$ 1,460,000	\$ 1,250,000	\$ 625,000	50.0%	\$ 1,250,000	\$ 1,250,000	\$ 655,413	52.4%	\$ 30,413
4 Supplies - Materials	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
5 Capital Outlay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
6 Other Expense	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
	\$ 1,460,000	\$ 1,250,000	\$ 625,000	50.0%	\$ 1,250,000	\$ 1,250,000	\$ 655,413	52.4%	\$ 30,413
N) Other Support Services 2990									
1 Salaries	\$ 579,766	\$ 119,766	\$ 83,913	70.1%	\$ 198,940	\$ 196,000	\$ 108,206	55.2%	\$ 24,293
2 Fringe Benefits	\$ 475,458	\$ 525,458	\$ 211,288	40.2%	\$ 575,000	\$ 575,000	\$ 334,746	58.2%	\$ 123,458
3 Purchased Services	\$ 40,000	\$ 40,000	\$ 18,372	45.9%	\$ 40,000	\$ 40,000	\$ 18,853	47.1%	\$ 481
4 Supplies & Materials	\$ -	\$ 107,000	\$ -	0.0%	\$ 107,000	\$ 103,909	\$ -	0.0%	\$ -
5 Capital Outlay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ 49,180	0.0%	\$ 49,180
6 Other Expense	\$ -	\$ 28,000	\$ 10,163	36.3%	\$ 28,000	\$ 28,000	\$ 12,402	44.3%	\$ 2,239
	\$ 1,095,224	\$ 820,224	\$ 323,736	39.5%	\$ 948,940	\$ 942,909	\$ 523,386	55.5%	\$ 199,650

PUEBLO CITY SCHOOLS
FY16/17 2nd QUARTER GENERAL FUND FINANCIAL REPORT (FUND 10 ONLY)
COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR
(Unaudited)

	December 2015				December 2016				Incr (Decr) from Prior Year
	Adopted Budget 2015-16	Amended Budget 2015-16	2nd Quarter 2015-16	% Received or Expended of Amended	Adopted Budget 2016-17	Amended Budget 2016-17	2nd Quarter 2016-17	% Received or Expended of Amended	
(O) Other Support Svcs and Volunteer Services 2900-2910,3300									
1 Salaries	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Purchased Services	\$ 22,548	\$ 17,548	\$ 360	2.1%	\$ 40,000	\$ 40,000	\$ 4,500	11.3%	\$ 4,140
4 Supplies - Materials	\$ 10,300	\$ 5,300	\$ 2,110	39.8%	\$ 15,000	\$ 13,850	\$ 1,725	12.5%	\$ (385)
5 Capital Outlay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
6 Other Expense	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
	\$ 32,848	\$ 22,848	\$ 2,470	10.8%	\$ 55,000	\$ 53,850	\$ 6,225	11.6%	\$ 3,755
(P) Facilities Acquisition and Construction Services 4000-4999									
1 Salaries	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Purchased Services	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
4 Supplies - Materials	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
5 Capital Outlay	\$ -	\$ 7,685,573	\$ 5,977,906	77.8%	\$ -	\$ 730,000	\$ 262,501	36.0%	\$ (5,715,405)
6 Other Expense	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
	\$ -	\$ 7,685,573	\$ 5,977,906	77.8%	\$ -	\$ 730,000	\$ 262,501	36.0%	\$ (5,715,405)
(Q) Debt Services 5000-5999									
1 Principal	\$ -	\$ 162,678	\$ 22,013	13.5%	\$ 306,886	\$ 306,886	\$ 92,941	30.3%	\$ 70,928
2 Interest	\$ -	\$ 190,266	\$ 95,635	50.3%	\$ 183,865	\$ 183,865	\$ 149,135	81.1%	\$ 53,500
	\$ -	\$ 352,944	\$ 117,648	33.3%	\$ 490,751	\$ 490,751	\$ 242,076	49.3%	\$ 124,428
Total Expenditures	\$ 113,014,069	\$ 120,219,543	\$ 57,773,888	48.1%	\$ 115,562,399	\$ 116,933,679	\$ 55,897,735	47.8%	\$ 799,517
(R) Reserves & Contingencies									
1 Contingency Committed	\$ 5,665,989	\$ 5,580,353			\$ 5,753,726	\$ 5,773,720			
2 General Contingency-Unassigned	\$ 1,980,584	\$ 2,066,220			\$ 4,539,185	\$ 3,370,893			
3 School/Textbook/BOE Carryover-Assigned	\$ -	\$ -			\$ 1,144,000	\$ 740,000			
4 Reserved Fund Balance for Pending Litigation	\$ 3,400,000	\$ 3,400,000			\$ -	\$ -			
5 TABOR Amendment 1-Restricted	\$ 3,800,000	\$ 3,800,000			\$ 3,800,000	\$ 3,800,000			
6 Multi-year Agreements-Restricted	\$ -	\$ -			\$ -	\$ -			
Total Appropriated Reserves	\$ 14,846,573	\$ 14,846,573			\$ 15,236,911	\$ 13,684,613			
Total Appropriation	\$ 127,860,642	\$ 135,066,116			\$ 130,799,310	\$ 130,618,292			

PUEBLO CITY SCHOOLS
FY16/17 2nd QUARTER OTHER FUNDS FINANCIAL REPORT
COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR
(Unaudited)

	Dec. YTD 2015				Dec. YTD 2016				Incr (Decr) from Prior Year
	Adopted Budget 2015-16	Amended Budget 2015-16	2nd Quarter YTD Actual	% Received or Expended of Amended	Adopted Budget 2016-17	Amended Budget 2016-17	2nd Quarter YTD Actual	% Received or Expended of Amended	
<u>Athletic Fund 17</u>									
Beginning fund balance	232,433	271,050	232,433		\$ 237,639	\$ 178,506	178,506		
Revenue	1,645,160	1,645,160	938,236	57%	\$ 1,660,160	\$ 1,660,160	420,331	25.3%	\$ (517,905)
Expenditures	1,788,188	1,803,101	847,311	47%	\$ 1,806,948	\$ 1,809,356	645,953	35.7%	\$ (201,358)
Revenue over (under) expenditures	(143,028)	(157,941)	90,925		(146,788)	(149,196)	(225,622)		\$ (316,547)
Ending fund balance	89,405	113,109	323,358		90,851	29,310	(47,116)		
<u>Insurance Fund 18</u>									
Beginning fund balance	432,602	611,133	432,602		\$ 419,001	\$ 455,928	455,928		
Revenue	813,291	566,422	374,726	66%	\$ 718,820	\$ 719,668	157,555	21.9%	\$ (217,171)
Expenditures	932,107	833,920	550,758	66%	\$ 765,003	\$ 765,003	34,814	4.6%	\$ (515,944)
Revenue over (under) expenditures	(118,816)	(267,498)	(176,032)		(46,183)	(45,335)	122,741		\$ 298,773
Ending fund balance	313,786	343,635	256,570		372,818	410,593	578,669		
<u>Preschool Fund 19</u>									
Beginning fund balance	870,526	669,894	870,526		\$ 265,615	\$ 180,569	180,569		
Revenue	5,296,105	5,234,404	2,648,052	51%	\$ 4,475,148	\$ 5,455,402	1,343,787	24.6%	\$ (1,304,265)
Expenditures	5,901,567	5,642,579	2,155,861	38%	\$ 4,721,189	\$ 5,287,888	1,163,616	22.0%	\$ (992,245)
Revenue over (under) expenditures	(605,462)	(408,175)	492,191		(246,041)	167,514	180,171		\$ (312,020)
Ending fund balance	265,064	261,719	1,362,717		19,574	348,083	360,740		

PUEBLO CITY SCHOOLS
FY16/17 2nd QUARTER OTHER FUNDS FINANCIAL REPORT
COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR
(Unaudited)

	Dec. YTD 2015				Dec. YTD 2016				Incr (Decr) from Prior Year
	Adopted Budget 2015-16	Amended Budget 2015-16	2nd Quarter YTD Actual	% Received or Expended of Amended	Adopted Budget 2016-17	Amended Budget 2016-17	2nd Quarter YTD Actual	% Received or Expended of Amended	
<u>Nutrition Services Fund 21</u>									
Beginning fund balance	579,875	2,392,455	579,875		\$ 4,411,194	\$ 3,500,831	4,411,194		
Revenue	9,288,246	10,874,404	4,565,899	42%	\$ 11,148,607	\$ 11,148,607	6,861,781	61.5%	\$ 2,295,882
Expenditures	9,408,246	10,255,647	3,679,799	36%	\$ 10,560,381	\$ 10,560,381	2,570,846	24.3%	\$ (1,108,953)
Revenue over (under) expenditures	(120,000)	618,757	886,100		588,226	588,226	4,290,935		\$ 3,404,835
Ending fund balance	459,875	3,011,212	1,465,975		4,999,420	4,089,057	8,702,129		
<u>Grant Fund 22</u>									
Beginning fund balance	-	-	-		\$ -	\$ -	-		
Revenue	22,403,464	23,854,413	7,374,176	31%	\$ 20,102,119	\$ 21,180,567	4,865,269	23.0%	\$ (2,508,907)
Expenditures	22,403,464	23,854,413	7,464,813	31%	\$ 20,102,119	\$ 21,180,567	3,760,442	17.8%	\$ (3,704,371)
Revenue over (under) expenditures	-	-	(90,637)		-	-	1,104,827		\$ 1,195,464
Ending fund balance	-	-	-		-	-	-		
<u>Education Foundation Fund 27</u>									
Beginning fund balance	90,094	96,533	90,094		\$ 77,808	\$ 78,488	77,808		
Revenue	13,075	15,075	7,957	53%	\$ 48,075	\$ 48,075	6,110	12.7%	\$ (1,847)
Expenditures	25,500	33,000	11,996	36%	\$ 66,000	\$ 66,000	5,706	8.6%	\$ (6,290)
Revenue over (under) expenditures	(12,425)	(17,925)	(4,039)		(17,925)	(17,925)	404		\$ 4,443
Ending fund balance	77,669	78,608	86,055		59,883	60,563	78,212		

PUEBLO CITY SCHOOLS
FY16/17 2nd QUARTER OTHER FUNDS FINANCIAL REPORT
COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR
(Unaudited)

	Dec. YTD 2015				Dec. YTD 2016				Incr (Decr) from Prior Year
	Adopted Budget 2015-16	Amended Budget 2015-16	2nd Quarter YTD Actual	% Received or Expended of Amended	Adopted Budget 2016-17	Amended Budget 2016-17	2nd Quarter YTD Actual	% Received or Expended of Amended	
<u>Bond Redemption Fund 31</u>									
Beginning fund balance	8,661,814	8,690,154	8,661,814		\$ 8,847,314	\$ 8,937,566	8,847,314		
Revenue	8,080,597	8,090,788	199,609	2%	\$ 8,142,960	\$ 8,072,938	88,406	1.1%	\$ (111,203)
Expenditures	7,940,213	7,939,112	6,791,406	86%	\$ 7,934,687	\$ 7,934,687	6,923,106	87.3%	\$ 131,700
Revenue over (under) expenditures	140,384	151,676	(6,591,797)		208,273	138,251	(6,834,700)		\$ (242,903)
Ending fund balance	8,802,198	8,841,830	2,070,017		9,055,587	9,075,817	2,012,614		
<u>Capital Projects Fund 43</u>									
Beginning fund balance	10,898,396	10,339,925	10,898,396		\$ 8,413,462	\$ 8,570,466	8,413,462		
Revenue	3,228,068	4,176,432	1,841,392	44%	\$ 4,589,100	\$ 4,343,340	1,213,043	27.9%	\$ (628,349)
Expenditures	6,246,500	6,580,139	5,603,092	85%	\$ 3,542,596	\$ 3,292,596	739,715	22.5%	\$ (4,863,377)
Revenue over (under) expenditures	(3,018,432)	(2,403,707)	(3,761,700)		1,046,504	1,050,744	473,328		\$ 4,235,028
Ending fund balance	7,879,964	7,936,218	7,136,696		9,459,966	9,621,210	8,886,790		
<u>Risk Related Activity Fund 64</u>									
Beginning fund balance	835,847	1,069,289	835,847		\$ 1,143,851	\$ 1,625,870	1,143,851		
Revenue	2,660,000	2,160,000	1,058,867	49%	\$ 2,260,000	\$ 2,260,000	97,525	4.3%	\$ (961,342)
Expenditures	2,661,550	2,193,550	435,335	20%	\$ 2,194,880	\$ 2,194,880	429,514	19.6%	\$ (5,821)
Revenue over (under) expenditures	(1,550)	(33,550)	623,532		65,120	65,120	(331,990)		\$ (955,522)
Ending fund balance	834,297	1,035,739	1,459,379		1,208,971	1,690,990	811,861		